

59-12-352 Transient room tax authority for municipalities and military installation development authority -- Purposes for which revenues may be used.

- (1)
- (a) Except as provided in Subsection (5), the governing body of a municipality may impose a tax of not to exceed 1% on charges for the accommodations and services described in Subsection 59-12-103(1)(i).
 - (b) Subject to Section 63H-1-203, the military installation development authority created in Section 63H-1-201 may impose a tax under this section for accommodations and services described in Subsection 59-12-103(1)(i) within a project area described in a project area plan adopted by the authority under Title 63H, Chapter 1, Military Installation Development Authority Act, as though the authority were a municipality.
- (2) Subject to the limitations of Subsection (1), a governing body of a municipality may, by ordinance, increase or decrease the tax under this part.
- (3) A governing body of a municipality shall regulate the tax under this part by ordinance.
- (4) A municipality may use revenues generated by the tax under this part for general fund purposes.
- (5)
- (a) A municipality may not impose a tax under this section for accommodations and services described in Subsection 59-12-103(1)(i) within a project area described in a project area plan adopted by the authority under Title 63H, Chapter 1, Military Installation Development Authority Act.
 - (b) Subsection (5)(a) does not apply to the military installation development authority's imposition of a tax under this section.

Amended by Chapter 92, 2009 General Session